

Rate of privilege tax.	the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina, shall be the value of the total property, tangible and intangible, in this State, or each such railroad company as assessed for ad valorem taxation for the year in which such report is made. The tax which every railroad company shall pay for the privilege of carrying on intrastate commerce within this State shall be one-fifth of one per cent of the value so ascertained by the Commissioner of Revenue, and such tax shall be due and payable on or before the fifteenth day of October in each year. If any such company shall fail to make the report provided for, it shall be the duty of the Commissioner of Revenue to make an approximation from the reports and records on file in the State Department of Revenue of the value upon which the amount of tax due by said company under this section shall be calculated, and shall then calculate the amount of said tax, as hereinbefore provided, and shall collect the same. No county, city or town shall be allowed to collect any tax under this section: <i>Provided</i> , that it is the intention of this section to levy upon railroads a license or privilege tax for the privilege of engaging in intrastate commerce carried on wholly within the State of North Carolina and not a part of interstate or foreign commerce; that the tax provided for in this section is not intended to be a tax on the privilege of engaging in interstate commerce, nor is it intended to be a tax on the business of interstate commerce, nor is it intended to be a tax having any relation to the interstate or foreign business or commerce in which any such railroad company may be engaged in addition to its business in this State.
Tax due and payable.	
Calculation of tax.	
No county, city or town to levy tax.	
License tax for intrastate commerce.	
Tax not on interstate commerce.	
Privilege tax on electric lights, etc.	SEC. 83a. <i>Privilege tax on electric lights, power, street railway, gas, water and other public service companies not otherwise taxed.</i>
Power, street railway, gas, water and other public service companies.	Every person, company or corporation other than municipal corporations, engaged in furnishing electricity, electric lights, current, power or gas or owning or operating a water or public sewerage system, and every person, company or corporation owning or operating a street railway or steam-boats, engaged in the carriage of freight or passengers for hire, shall pay an annual privilege tax of one (1) per cent of gross revenue derived by such company from the sale within this State of electric energy for power, heating or lighting purposes or from the sale of gas for power, heating or lighting purposes or for the sale of water or for the use of the sewerage system or from the sale or transportation of passengers or freight. Every such company shall, annually, on or before the thirtieth day of July, make a return to
Annual privilege tax.	
Rate of tax.	
Make report.	